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June 3, 2016

VIA ECF AND ELECTRONIC MAIL TO bernstein.chambers@nysb.uscourts.gov

Honorable Stuart M. Bernstein
United States Bankruptcy Court
Southern District of New York
One Bowling Green, Room 723
New York, New York 10004-1408

Re: Securities Investor Corporation v. Bernard L. Madoff Investment Securities LLC,
Adv. Pro. No. 08-01789 (SMB) — *Picard v. Cohen*, Adv. Pro. No. 10-04311 (SMB)

Dear Judge Bernstein:

We are counsel to Irving H. Picard (the “Trustee”), in his capacity as the trustee of the substantively consolidated liquidation proceeding of Bernard L. Madoff Investment Securities LLC, under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa *et seq.*, and the Chapter 7 estate of Bernard L. Madoff, in the above-referenced adversary proceeding against Andrew H. Cohen (“Mr. Cohen”). We write to request, pursuant to Federal Rule of Bankruptcy Procedure 9033(c), an extension of two weeks, from June 16, 2016 to June 30, 2016, to respond to Defendant Andrew H. Cohen’s Amended Post-Trial Objections to Proposed Findings of Fact and Conclusions of Law (“Objections” (ECF 120)).

In his Objections, Mr. Cohen objects to more than ten of this Court’s proposed conclusions of law. Although many of the objections were raised and addressed in the parties’ post-trial briefing, others are now being raised by Mr. Cohen for the first time in this proceeding. The Trustee thus asks for an additional two weeks to fully respond to the Objections.

The undersigned conferred with Mr. Cohen’s counsel regarding the extension requested herein and Mr. Cohen consents to the request. A proposed order is attached for the Court’s consideration.

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If the Court has any questions, please do not hesitate to have a member of Your Honor's staff contact me at 216-861-7075 or jrollinson@bakerlaw.com, or Nicholas J. Cremona at 212-589-4682 or ncremona@bakerlaw.com.

Respectfully submitted,

BAKER & HOSTETLER LLP

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*Attorneys for Plaintiff Irving H. Picard, Trustee for the
liquidation of Bernard L. Madoff Investment Securities LLC
and the consolidated estate of Bernard L. Madoff*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

ANDREW H. COHEN,

Defendant.

Adv. Pro. No. 10-04311 (SMB)

**ORDER EXTENDING TIME FOR PLAINTIFF IRVING H. PICARD TO RESPOND
TO DEFENDANT ANDREW H. COHEN'S AMENDED POST-TRIAL OBJECTIONS TO
PROPOSED FINDINGS OF FACT AND CONCLUSIONS OF LAW**

On April 26, 2016, the Court served its Proposed Findings of Fact and Conclusions of Law on all parties (ECF Nos. 90, 92). On May 2, 2016, the Court granted, at the request of Defendant Andrew H. Cohen and pursuant to Bankruptcy Rule 9033(c), an extension of twenty-one (21) days in which to file his objections to the Proposed Findings of Fact and Conclusions of Law (ECF No. 97). On May 30, 2016, Mr. Cohen filed his objections to the Proposed Findings

of Facts and Conclusions of Law (ECF No. 117) and, on the following day, filed amended objections to the Proposed Findings of Facts and Conclusions of Law (ECF No. 120). On June 3, 2016, Plaintiff Irving H. Picard requested, pursuant to Bankruptcy Rule 9033(c), an additional two weeks in which to respond to Mr. Cohen's revised objections (ECF No. ____).

The Court, having reviewed Plaintiff Irving H. Picard's request, together with any and all supplemental authorities and other submissions, has determined that cause exists to grant the requested extension.

Accordingly, it is hereby **ORDERED** that:

1. The time in which Plaintiff Irving H. Picard shall file his response to Defendant Andrew H. Cohen's Amended Post-Trial Objections to the Proposed Findings of Fact and Conclusions of Law is extended, pursuant to Rule 9033(c), for a period of fourteen (14) days from June 16, 2016 to June 30, 2016.

2. This Court shall retain jurisdiction over all matters relating to the enforcement, implementation, and interpretation of this Order.

Dated: New York, New York
_____, 2016

HONORABLE STUART M. BERNSTEIN
UNITED STATES BANKRUPTCY JUDGE